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General Assembly

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Seventy-second session
Agenda item 134

Resolution adopted by the General Assembly on 24 December 2017

[*on the report of the Fifth Committee (A/72/682)*]

72/266. Shifting the management paradigm in the United Nations

The General Assembly,

Recalling Article 2, paragraph 1, and Articles 17, 18, 97 and 100 of the Charter of the United Nations,

Recalling also its resolutions 41/213 of 19 December 1986, 42/211 of 21 December 1987, 52/12 B of 19 December 1997, 54/252 of 23 December 1999, 55/231 of 23 December 2000, 57/300 of 20 December 2002, 58/269 of 23 December 2003, 60/260 of 8 May 2006, 60/283 of 7 July 2006, 64/259 of 29 March 2010 and 66/257 of 9 April 2012,

Having considered the reports of the Secretary-General entitled "Shifting the management paradigm in the United Nations: ensuring a better future for all"[1] and "Shifting the management paradigm in the United Nations: improving and streamlining the programme planning and budgeting process"[2] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[3]

Stressing that accountability is a central principle of management reform,

Commending the Secretary-General for his efforts to enhance the management of the Secretariat,

Commending and stressing the importance of the Secretary-General's commitment to a continued, open and transparent consultation with the General Assembly on his interlinked reform initiatives and with relevant oversight bodies, including the Board of Auditors and the Office of Internal Oversight Services,

1. *Takes note* of the reports of the Secretary-General;[1,2]

[1] A/72/492.
[2] A/72/492/Add.1.
[3] A/72/7/Add.24.

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2. *Welcomes* the Secretary-General's commitment to improving the ability of the United Nations to deliver on its mandates through management reform, and looks forward to deliberations on his proposed reforms;

3. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[3] subject to the provisions of the present resolution;

4. *Recalls* paragraphs 8 and 39 of the report of the Advisory Committee, and looks forward to receiving a comprehensive report on the proposals of the Secretary-General, as contained in his main report, for its consideration;

5. *Emphasizes* that reform initiatives should be integrated, coherent and mutually reinforcing;

6. *Recalls* paragraph 46 of the report of the Advisory Committee, approves the proposed change from a biennial to an annual budget period on a trial basis, beginning with the programme budget for 2020, and requests the Secretary-General to conduct a review of changes to the budgetary cycle in 2022, following the completion of the first full budgetary cycle;

7. *Decides* to review at its seventy-seventh session, with a view to taking a final decision, the implementation of the annual budget;

8. *Recalls* paragraph 49 of the report of the Advisory Committee, and decides that the plan outline shall be submitted every three years;

9. *Also recalls* its resolutions 41/213, 58/269 and 62/224 of 22 December 2007 and paragraph 53 of the report of the Advisory Committee, and decides that the plan outline and programme plan are the principal policy directives of the United Nations, which serve as the basis for programme planning, budgeting, evaluation and monitoring;

10. *Decides* that the proposed programme budget document shall consist of three parts:

(a) Part I: the plan outline, which endorses the long-term priorities and the objectives of the Organization;

(b) Part II: the programme plan for programmes and subprogrammes and programme performance information;

(c) Part III: the post and non-post resource requirements for the programmes and subprogrammes;

11. *Also decides* that parts I and II shall be submitted through the Committee for Programme and Coordination and part III through the Advisory Committee for the consideration of the General Assembly;

12. *Reiterates* that the Committee for Programme and Coordination and the Advisory Committee should examine the proposed programme budget in accordance with their respective mandates and, preserving the sequential nature of the review processes, submit their conclusions and recommendations to the General Assembly for the final approval of the programme budget, and requests the Secretary-General to assess the impact of the changes to the budgetary cycle on the work of the relevant subsidiary bodies of the Assembly;

13. *Reaffirms* that no changes to the budget methodology, established budgetary procedures and practices or the financial regulations may be implemented without prior review and approval by the General Assembly in accordance with established budgetary procedures;

14. *Takes note* of paragraphs 64 and 67 to 69 of the report of the Advisory Committee, and decides not to implement any changes at present regarding any expansion of exceptional budgetary authorities, unforeseen and extraordinary expenses, the Secretary-General's limited budgetary discretion and the current level of commitment authority for additional resource requirements arising from decisions of the Security Council related to the maintenance of international peace and security;

15. *Requests* the Secretary-General to undertake an assessment of the mechanisms and levels of discretionary managerial authorities that may be required in order to address unanticipated programmatic needs and to report thereon to the General Assembly at its seventy-third session;

16. *Recalls* paragraph 70 of the report of the Advisory Committee, and decides not to increase the level of the Working Capital Fund.

76th plenary meeting
24 December 2017